

FILED
U.S. DISTRICT COURT

2007 JUN -4 A 10: 08

DISTRICT OF UTAH

BY: _____
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IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH
CENTRAL DIVISION

UNITED STATES OF AMERICA

Petitioner,

vs.

LARRY W. CLUFF

Respondent.

ORDER ADOPTING REPORT AND
RECOMMENDATION

Case No. 2:07-CV-74

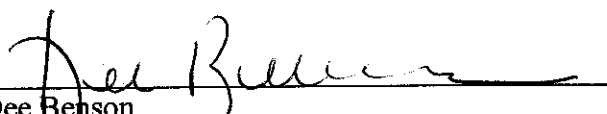
The United States of America filed a petition to enforce its September 22, 2006 IRS Summons ("Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). The Court issued an order to show cause on February 22, 2007, which referred this matter to the Magistrate Judge pursuant to 28 U.S.C. § 636(b)(3).

On April 16, 2007, the magistrate judge issued a Report and Recommendation in which it was recommended that the Court (1) find that the Respondent failed to show cause why he should not be compelled to comply with the Summons and (2) order Respondent to provide the information required by the Summons. The parties were given ten (10) days to file objections to the Report and Recommendation. Neither party filed an objection within the allotted time.

Having reviewed petitioner's motion and the relevant law, the Court adopts the Magistrate Judge's Report and Recommendation and orders Respondent to provide the IRS with the information required by the Summons.

IT IS SO ORDERED.

DATED this 29th day of May, 2007.


Dee Benson
United States District Judge